

Article - Tax - General

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§13-701.

(a) Except as otherwise provided in this subtitle, if a person or governmental unit fails to pay a tax when due under this article, the tax collector shall assess a penalty not exceeding 10% of the unpaid tax.

(b) (1) If a person fails to pay alcoholic beverage tax, financial institution franchise tax, or tobacco tax when required under this article, the tax collector shall assess a penalty not exceeding 25% of the unpaid tax.

(2) If a person fails to file a motor carrier tax return or motor fuel tax return when required under this article, the Comptroller shall assess a penalty not exceeding \$25.

(c) The penalty under subsection (a) of this section may be assessed for unpaid inheritance tax at or after the time allowed for the assessment of interest under § 13-601(c) of this title.

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